

Messinger, Brett L.

From: Messinger, Brett L.
Sent: Friday, December 2, 2022 4:33 PM
To: Murphy, Edward J. (TAX); Allerdine, John
Cc: Camisha Simmons; Bauer, Morris S.; John Isbell
Subject: RE: Brickchurch
Attachments: Bay Point-Brickchurch - IRS Stipulation v.2 with two paras 5 - DOJ Tax redline 12.2.22(21586011.1) (002)(21586332.1) 12.2.22.DOCX

Ted, I think we are all on the same page. We kept your language in paragraphs 1 and 2. Paragraph 4 is also okay. We put back the language in paragraph 5, “*provided, however*, that nothing contained herein shall alter or otherwise amend the DIP Order or the terms thereof.” We also cannot use word “indirectly,” for a number of reasons, the most obvious is that she does benefit from payment of mechanic’s liens, etc. I would have left the “direct” in there, but then I think it takes away. I can assure you that the Stipulation makes plain that Louise is getting nothing in her pocket, and Bay Point will tell you it won’t allow it in any event. Please get back to me ASAP.

Brett L. Messinger
Partner

Duane Morris LLP
30 South 17th Street
Philadelphia, PA 19103-4196
P: +1 215 979 1508
F: +1 215 689 4903
C: +1 609 790 0387

BLMessinger@duanemorris.com
www.duanemorris.com

NOTICE: PURSUANT TO THE FAIR DEBT COLLECTION PRACTICES ACT, THE LAW FIRM OF DUANE MORRIS LLP IS DEEMED TO BE A DEBT COLLECTOR. ANY INFORMATION OBTAINED WILL BE USED FOR THAT PURPOSE. IF YOU HAVE PREVIOUSLY RECEIVED A DISCHARGE IN BANKRUPTCY WHICH DISCHARGED THIS DEBT, THIS CORRESPONDENCE IS NOT AND SHOULD NOT BE CONSTRUED TO BE AN ATTEMPT TO COLLECT A DEBT, BUT ONLY FOR ENFORCEMENT OF A LIEN AGAINST PROPERTY.

YOU MAY OPT OUT OF RECEIVING FURTHER EMAIL COMMUNICATIONS FROM DUANE MORRIS TO THIS EMAIL ADDRESS BY REPLYING WITH THE WORD “STOP” IN THE SUBJECT LINE.

From: Murphy, Edward J. (TAX) <Edward.J.Murphy@usdoj.gov>
Sent: Friday, December 2, 2022 2:19 PM
To: Messinger, Brett L. <BLMessinger@duanemorris.com>; Allerdine, John <John.Allerdine@thompsonhine.com>
Cc: Camisha Simmons <camisha@simmonslegal.solutions>; Bauer, Morris S. <MSBauer@duanemorris.com>; John Isbell <john@jfi-law.com>
Subject: RE: Brickchurch

Does this do it? I added back the language that we need in paragraphs 1 and 2 that you keep taking out. I slightly changed paragraph 4 to have it make sense. The big change is in paragraph 5, which I think represents significant movement on our end and I hope you will entertain. I deleted your new paragraph 6 because we think this needs to be ordered by the judge.

From: Murphy, Edward J. (TAX)
Sent: Friday, December 2, 2022 1:58 PM

To: Messinger, Brett L. <BLMessinger@duanemorris.com>; Allarding, John <John.Allarding@thompsonhine.com>
Cc: Camisha Simmons <camisha@simmonslegal.solutions>; Bauer, Morris S. <MSBauer@duanemorris.com>; John Isbell <john@jfi-law.com>
Subject: RE: Brickchurch

Please give me 20 minutes, I have a revised paragraph 5 that might work.

From: Messinger, Brett L. <BLMessinger@duanemorris.com>
Sent: Friday, December 2, 2022 11:05 AM
To: Murphy, Edward J. (TAX) <Edward.J.Murphy@usdoj.gov>; Allarding, John <John.Allarding@thompsonhine.com>
Cc: Camisha Simmons <camisha@simmonslegal.solutions>; Bauer, Morris S. <MSBauer@duanemorris.com>; John Isbell <john@jfi-law.com>
Subject: [EXTERNAL] RE: Brickchurch

I am sorry, Ted, but this matter is too urgent to allow additional time. Your IRS liens put in jeopardy the financing; and still expose the estate to tens of millions of dollars in equity if the USA does not play quickly.

My proposed language is fully and absolutely consistent with the court's direction. Yours is not. Please reconsider allowing my language (I also defined the term parties, and added a paragraph 6, which makes the stipulation immediately effective). I have attached the stipulation; and if you agree, I will remove your proposed language. If not, please provide your position in the letter by 2 p.m. If you do not, I will be submitting it without your input and revised the such that is only states my position.

Brett L. Messinger
Partner

Duane Morris LLP
30 South 17th Street
Philadelphia, PA 19103-4196
P: +1 215 979 1508
F: +1 215 689 4903
C: +1 609 790 0387

BLMessinger@duanemorris.com
www.duanemorris.com

NOTICE: PURSUANT TO THE FAIR DEBT COLLECTION PRACTICES ACT, THE LAW FIRM OF DUANE MORRIS LLP IS DEEMED TO BE A DEBT COLLECTOR. ANY INFORMATION OBTAINED WILL BE USED FOR THAT PURPOSE. IF YOU HAVE PREVIOUSLY RECEIVED A DISCHARGE IN BANKRUPTCY WHICH DISCHARGED THIS DEBT, THIS CORRESPONDENCE IS NOT AND SHOULD NOT BE CONSTRUED TO BE AN ATTEMPT TO COLLECT A DEBT, BUT ONLY FOR ENFORCEMENT OF A LIEN AGAINST PROPERTY.

YOU MAY OPT OUT OF RECEIVING FURTHER EMAIL COMMUNICATIONS FROM DUANE MORRIS TO THIS EMAIL ADDRESS BY REPLYING WITH THE WORD "STOP" IN THE SUBJECT LINE.

From: Murphy, Edward J. (TAX) <Edward.J.Murphy@usdoj.gov>
Sent: Friday, December 2, 2022 9:44 AM
To: Messinger, Brett L. <BLMessinger@duanemorris.com>; Allarding, John <John.Allarding@thompsonhine.com>
Cc: Camisha Simmons <camisha@simmonslegal.solutions>; Bauer, Morris S. <MSBauer@duanemorris.com>; John Isbell <john@jfi-law.com>
Subject: RE: Brickchurch

Good morning. I have run this through my management chain, and I will need to look further at some other potential options that may break our impasse. That will require consultation with people on the IRS side who are not available

today. Can I please get back with you about this matter on Monday? I realize you are in a hurry but I'm not going to be able to stipulate to anything today.

From: Messinger, Brett L. <BLMessinger@duanemorris.com>

Sent: Thursday, December 1, 2022 2:59 PM

To: Murphy, Edward J. (TAX) <Edward.J.Murphy@usdoj.gov>; Allering, John <John.Allering@thompsonhine.com>

Cc: Camisha Simmons <camisha@simmonslegal.solutions>; Bauer, Morris S. <MSBauer@duanemorris.com>; John Isbell <john@jfi-law.com>

Subject: [EXTERNAL] RE: Brickchurch

Okay – Here is the stipulation with the differing paragraphs, along with my letter to Judge Trust. In that letter, I left a place for you to put in your position. Please do so, and I will get the letter submitted (subject to me changing/altering my language after seeing yours). Thanks, Ted!

Brett L. Messinger

Partner

Duane Morris LLP
30 South 17th Street
Philadelphia, PA 19103-4196
P: +1 215 979 1508
F: +1 215 689 4903
C: +1 609 790 0387

BLMessinger@duanemorris.com
www.duanemorris.com

NOTICE: PURSUANT TO THE FAIR DEBT COLLECTION PRACTICES ACT, THE LAW FIRM OF DUANE MORRIS LLP IS DEEMED TO BE A DEBT COLLECTOR. ANY INFORMATION OBTAINED WILL BE USED FOR THAT PURPOSE. IF YOU HAVE PREVIOUSLY RECEIVED A DISCHARGE IN BANKRUPTCY WHICH DISCHARGED THIS DEBT, THIS CORRESPONDENCE IS NOT AND SHOULD NOT BE CONSTRUED TO BE AN ATTEMPT TO COLLECT A DEBT, BUT ONLY FOR ENFORCEMENT OF A LIEN AGAINST PROPERTY.

YOU MAY OPT OUT OF RECEIVING FURTHER EMAIL COMMUNICATIONS FROM DUANE MORRIS TO THIS EMAIL ADDRESS BY REPLYING WITH THE WORD "STOP" IN THE SUBJECT LINE.

From: Murphy, Edward J. (TAX) <Edward.J.Murphy@usdoj.gov>

Sent: Thursday, December 1, 2022 12:54 PM

To: Messinger, Brett L. <BLMessinger@duanemorris.com>; Allering, John <John.Allering@thompsonhine.com>

Cc: Camisha Simmons <camisha@simmonslegal.solutions>; Bauer, Morris S. <MSBauer@duanemorris.com>; John Isbell <john@jfi-law.com>

Subject: RE: Brickchurch

If we're in agreement on paragraphs 1-3 (as phrased in the latest version I sent) and the only disagreement is paragraph 4, then why not submit the parties' different versions of paragraph 4 and have the judge resolve it, as he suggested we could do at yesterday's hearing?

From: Messinger, Brett L. <BLMessinger@duanemorris.com>

Sent: Thursday, December 1, 2022 12:12 PM

To: Murphy, Edward J. (TAX) <Edward.J.Murphy@usdoj.gov>; Allering, John <John.Allering@thompsonhine.com>

Cc: Camisha Simmons <camisha@simmonslegal.solutions>; Bauer, Morris S. <MSBauer@duanemorris.com>; John Isbell <john@jfi-law.com>

Subject: [EXTERNAL] RE: Brickchurch

Ted, the continued problem with your language is that we do not agree at this point that the IRS is entitled to the payment or that Louise is responsible for it. As a matter of practicalities, we have to deal with the Tax Liens, and we will talk to you about a resolution, but we are not agreeing to pay them at this point. Being said, the IRS has rights that can be pursued, as does Louise. We are trying to maintain the status quo. My language did that absolutely. We have capitulated to your side, by agreeing to not allow for any disbursement to Louise. Please reconsider the language I proposed.

Brett L. Messinger

Partner

Duane Morris LLP
30 South 17th Street
Philadelphia, PA 19103-4196
P: +1 215 979 1508
F: +1 215 689 4903
C: +1 609 790 0387

BLMessinger@duanemorris.com
www.duanemorris.com

NOTICE: PURSUANT TO THE FAIR DEBT COLLECTION PRACTICES ACT, THE LAW FIRM OF DUANE MORRIS LLP IS DEEMED TO BE A DEBT COLLECTOR. ANY INFORMATION OBTAINED WILL BE USED FOR THAT PURPOSE. IF YOU HAVE PREVIOUSLY RECEIVED A DISCHARGE IN BANKRUPTCY WHICH DISCHARGED THIS DEBT, THIS CORRESPONDENCE IS NOT AND SHOULD NOT BE CONSTRUED TO BE AN ATTEMPT TO COLLECT A DEBT, BUT ONLY FOR ENFORCEMENT OF A LIEN AGAINST PROPERTY.

YOU MAY OPT OUT OF RECEIVING FURTHER EMAIL COMMUNICATIONS FROM DUANE MORRIS TO THIS EMAIL ADDRESS BY REPLYING WITH THE WORD "STOP" IN THE SUBJECT LINE.

From: Murphy, Edward J. (TAX) <Edward.J.Murphy@usdoj.gov>

Sent: Thursday, December 1, 2022 12:04 PM

To: Messinger, Brett L. <BLMessinger@duanemorris.com>; Allerding, John <John.Allerding@thompsonhine.com>

Cc: Camisha Simmons <camisha@simmonslegal.solutions>; Bauer, Morris S. <MSBauer@duanemorris.com>; John Isbell <john@jfi-law.com>

Subject: RE: Brickchurch

There were some changes we had to paragraphs 1 and 2 that didn't make it into your latest version and that we've added back in. We also prefer a broader version of paragraph 4. Please see attached.

From: Messinger, Brett L. <BLMessinger@duanemorris.com>

Sent: Thursday, December 1, 2022 10:54 AM

To: Allerding, John <John.Allerding@thompsonhine.com>; Murphy, Edward J. (TAX) <Edward.J.Murphy@usdoj.gov>

Cc: Camisha Simmons <camisha@simmonslegal.solutions>; Bauer, Morris S. <MSBauer@duanemorris.com>; John Isbell <john@jfi-law.com>

Subject: [EXTERNAL] RE: Brickchurch

Changes are fine. Ted, are you okay with this?

Brett L. Messinger

Partner

Duane Morris LLP
30 South 17th Street
Philadelphia, PA 19103-4196
P: +1 215 979 1508
F: +1 215 689 4903
C: +1 609 790 0387

BLMessinger@duanemorris.com
www.duanemorris.com

NOTICE: PURSUANT TO THE FAIR DEBT COLLECTION PRACTICES ACT, THE LAW FIRM OF DUANE MORRIS LLP IS DEEMED TO BE A DEBT COLLECTOR. ANY INFORMATION OBTAINED WILL BE USED FOR THAT PURPOSE. IF YOU HAVE PREVIOUSLY RECEIVED A DISCHARGE IN BANKRUPTCY WHICH DISCHARGED THIS DEBT, THIS CORRESPONDENCE IS NOT AND SHOULD NOT BE CONSTRUED TO BE AN ATTEMPT TO COLLECT A DEBT, BUT ONLY FOR ENFORCEMENT OF A LIEN AGAINST PROPERTY.

YOU MAY OPT OUT OF RECEIVING FURTHER EMAIL COMMUNICATIONS FROM DUANE MORRIS TO THIS EMAIL ADDRESS BY REPLYING WITH THE WORD "STOP" IN THE SUBJECT LINE.

From: Allerding, John <John.Allerding@thompsonhine.com>
Sent: Thursday, December 1, 2022 10:35 AM
To: Messinger, Brett L. <BLMessinger@duanemorris.com>; Murphy, Edward J. (TAX) <Edward.J.Murphy@usdoj.gov>
Cc: Camisha Simmons <camisha@simmonslegal.solutions>; Bauer, Morris S. <MSBauer@duanemorris.com>; John Isbell <john@jfi-law.com>
Subject: RE: Brickchurch

Thanks, Brett. Please see my attached limited comments. I just want to make it crystal clear that we can make the distributions previously approved by the DIP Order without running afoul of this Stipulation.

Thanks,

John

John C. Allerding | Thompson Hine LLP
3560 Lenox Road NE | Suite 1600 | Atlanta, Georgia 30326
3900 Key Center | 127 Public Square | Cleveland, Ohio 44114
Atlanta: 404.407.3676 | **Cleveland:** 216.566.5748 | **Mobile:** 216.402.9953
Fax: 216.566.5800 | **Email:** John.Allerding@ThompsonHine.com
Web: <http://www.ThompsonHine.com>



A Smarter Way to Work – predictable, efficient and aligned with client goals. [Read more.](#)

Named a top firm in 16 areas of the law by *Chambers USA*, with 46 lawyers recognized as leaders in their practice areas, and named a leading firm by *U.S. News – Best Law Firms®* and *The Legal 500*.

Atlanta | Chicago | Cincinnati | Cleveland | Columbus | Dayton | New York | Washington, D.C.



From: Messinger, Brett L. <BLMessinger@duanemorris.com>
Sent: Thursday, December 1, 2022 10:11 AM
To: Murphy, Edward J. (TAX) <Edward.J.Murphy@usdoj.gov>
Cc: Camisha Simmons <camisha@simmonslegal.solutions>; Bauer, Morris S. <MSBauer@duanemorris.com>; Allerding, John <John.Allerding@thompsonhine.com>; John Isbell <john@jfi-law.com>
Subject: RE: Brickchurch

CAUTION EXTERNAL EMAIL

Good morning, Ted,

Louise WILL agree that she will receive nothing from the proceeds of the loan, and I have made that clear on the attached. I left in redline the language to that effect, and also a clean version that we can execute if agreeable. I have also copied counsel for Bay Point to make sure they are good too.

Brett L. Messinger

Partner

Duane Morris LLP
30 South 17th Street
Philadelphia, PA 19103-4196
P: +1 215 979 1508
F: +1 215 689 4903
C: +1 609 790 0387

BLMessinger@duanemorris.com
www.duanemorris.com

NOTICE: PURSUANT TO THE FAIR DEBT COLLECTION PRACTICES ACT, THE LAW FIRM OF DUANE MORRIS LLP IS DEEMED TO BE A DEBT COLLECTOR. ANY INFORMATION OBTAINED WILL BE USED FOR THAT PURPOSE. IF YOU HAVE PREVIOUSLY RECEIVED A DISCHARGE IN BANKRUPTCY WHICH DISCHARGED THIS DEBT, THIS CORRESPONDENCE IS NOT AND SHOULD NOT BE CONSTRUED TO BE AN ATTEMPT TO COLLECT A DEBT, BUT ONLY FOR ENFORCEMENT OF A LIEN AGAINST PROPERTY.

YOU MAY OPT OUT OF RECEIVING FURTHER EMAIL COMMUNICATIONS FROM DUANE MORRIS TO THIS EMAIL ADDRESS BY REPLYING WITH THE WORD "STOP" IN THE SUBJECT LINE.

From: Murphy, Edward J. (TAX) <Edward.J.Murphy@usdoj.gov>
Sent: Wednesday, November 30, 2022 3:20 PM
To: Messinger, Brett L. <BLMessinger@duanemorris.com>
Cc: Camisha Simmons <camisha@simmonslegal.solutions>; Bauer, Morris S. <MSBauer@duanemorris.com>
Subject: RE: Brickchurch

Here's a revised version that may hopefully be a bit more palatable to you. Let me know, thanks.

From: Messinger, Brett L. <BLMessinger@duanemorris.com>
Sent: Wednesday, November 30, 2022 1:11 PM
To: Murphy, Edward J. (TAX) <Edward.J.Murphy@usdoj.gov>
Cc: Camisha Simmons <camisha@simmonslegal.solutions>; Bauer, Morris S. <MSBauer@duanemorris.com>
Subject: [EXTERNAL] RE: Brickchurch

Edward,

I think the attached meets what we were both talking about. Let me know if okay to finalize and affix your signature.

Brett L. Messinger

Partner

Duane Morris LLP
30 South 17th Street
Philadelphia, PA 19103-4196
P: +1 215 979 1508
F: +1 215 689 4903
C: +1 609 790 0387

BLMessinger@duanemorris.com
www.duanemorris.com

NOTICE: PURSUANT TO THE FAIR DEBT COLLECTION PRACTICES ACT, THE LAW FIRM OF DUANE MORRIS LLP IS DEEMED TO BE A DEBT COLLECTOR. ANY INFORMATION OBTAINED WILL BE USED FOR THAT PURPOSE. IF YOU HAVE PREVIOUSLY RECEIVED A DISCHARGE IN BANKRUPTCY WHICH DISCHARGED THIS DEBT, THIS CORRESPONDENCE IS NOT AND SHOULD NOT BE CONSTRUED TO BE AN ATTEMPT TO COLLECT A DEBT, BUT ONLY FOR ENFORCEMENT OF A LIEN AGAINST PROPERTY.

YOU MAY OPT OUT OF RECEIVING FURTHER EMAIL COMMUNICATIONS FROM DUANE MORRIS TO THIS EMAIL ADDRESS BY REPLYING WITH THE WORD "STOP" IN THE SUBJECT LINE.

From: Murphy, Edward J. (TAX) <Edward.J.Murphy@usdoj.gov>
Sent: Wednesday, November 30, 2022 11:25 AM
To: Messinger, Brett L. <BLMessinger@duanemorris.com>
Cc: Camisha Simmons <camisha@simmonslegal.solutions>; Bauer, Morris S. <MSBauer@duanemorris.com>
Subject: RE: Brickchurch

I believe the stipulation that I have proposed achieves what you are looking for. If you have any changes to propose, please let me know.

From: Messinger, Brett L. <BLMessinger@duanemorris.com>
Sent: Wednesday, November 30, 2022 11:18 AM
To: Murphy, Edward J. (TAX) <Edward.J.Murphy@usdoj.gov>
Cc: Camisha Simmons <camisha@simmonslegal.solutions>; Bauer, Morris S. <MSBauer@duanemorris.com>
Subject: [EXTERNAL] RE: Brickchurch

Edward,

We need an order or agreement today that the liens will be removed on Brickchurch – you can keep for now the other ones against the Aberdeen property.

Brett L. Messinger
Partner

Duane Morris LLP
30 South 17th Street
Philadelphia, PA 19103-4196
P: +1 215 979 1508
F: +1 215 689 4903
C: +1 609 790 0387

BLMessinger@duanemorris.com
www.duanemorris.com

NOTICE: PURSUANT TO THE FAIR DEBT COLLECTION PRACTICES ACT, THE LAW FIRM OF DUANE MORRIS LLP IS DEEMED TO BE A DEBT COLLECTOR. ANY INFORMATION OBTAINED WILL BE USED FOR THAT PURPOSE. IF YOU HAVE PREVIOUSLY RECEIVED A DISCHARGE IN BANKRUPTCY WHICH DISCHARGED THIS DEBT, THIS CORRESPONDENCE IS NOT AND SHOULD NOT BE CONSTRUED TO BE AN ATTEMPT TO COLLECT A DEBT, BUT ONLY FOR ENFORCEMENT OF A LIEN AGAINST PROPERTY.

YOU MAY OPT OUT OF RECEIVING FURTHER EMAIL COMMUNICATIONS FROM DUANE MORRIS TO THIS EMAIL ADDRESS BY REPLYING WITH THE WORD "STOP" IN THE SUBJECT LINE.

From: Murphy, Edward J. (TAX) <Edward.J.Murphy@usdoj.gov>
Sent: Wednesday, November 30, 2022 10:44 AM
To: Messinger, Brett L. <BLMessinger@duanemorris.com>

Cc: Camisha Simmons <camisha@simmonslegal.solutions>; Bauer, Morris S. <MSBauer@duanemorris.com>

Subject: RE: Brickchurch

Here are our proposed changes to the stipulation. Given that we are unlikely to nail this all down before the hearing at 11:30, I think we can just tell the judge that we are working on a stip but don't have a final agreement on the text yet.

From: Messenger, Brett L. <BLMessinger@duanemorris.com>

Sent: Tuesday, November 29, 2022 6:44 PM

To: Murphy, Edward J. (TAX) <Edward.J.Murphy@usdoj.gov>

Cc: Camisha Simmons <camisha@simmonslegal.solutions>; Bauer, Morris S. <MSBauer@duanemorris.com>

Subject: [EXTERNAL] RE: Brickchurch

Please consider the attached.

Brett L. Messinger

Partner

Duane Morris LLP
30 South 17th Street
Philadelphia, PA 19103-4196
P: +1 215 979 1508
F: +1 215 689 4903
C: +1 609 790 0387

BLMessinger@duanemorris.com
www.duanemorris.com

NOTICE: PURSUANT TO THE FAIR DEBT COLLECTION PRACTICES ACT, THE LAW FIRM OF DUANE MORRIS LLP IS DEEMED TO BE A DEBT COLLECTOR. ANY INFORMATION OBTAINED WILL BE USED FOR THAT PURPOSE. IF YOU HAVE PREVIOUSLY RECEIVED A DISCHARGE IN BANKRUPTCY WHICH DISCHARGED THIS DEBT, THIS CORRESPONDENCE IS NOT AND SHOULD NOT BE CONSTRUED TO BE AN ATTEMPT TO COLLECT A DEBT, BUT ONLY FOR ENFORCEMENT OF A LIEN AGAINST PROPERTY.

YOU MAY OPT OUT OF RECEIVING FURTHER EMAIL COMMUNICATIONS FROM DUANE MORRIS TO THIS EMAIL ADDRESS BY REPLYING WITH THE WORD "STOP" IN THE SUBJECT LINE.

From: Murphy, Edward J. (TAX) <Edward.J.Murphy@usdoj.gov>

Sent: Tuesday, November 29, 2022 4:10 PM

To: Messenger, Brett L. <BLMessinger@duanemorris.com>

Subject: RE: Brickchurch

Here's what I filed. Let me know if you want a few minutes to read it over before we talk again. I should be in office for another hour or so.

From: Messenger, Brett L. <BLMessinger@duanemorris.com>

Sent: Tuesday, November 29, 2022 1:37 PM

To: Murphy, Edward J. (TAX) <Edward.J.Murphy@usdoj.gov>

Subject: [EXTERNAL] RE: Brickchurch

Can I call you?

Brett L. Messinger

Partner

Duane Morris LLP
30 South 17th Street
Philadelphia, PA 19103-4196
P: +1 215 979 1508
F: +1 215 689 4903
C: +1 609 790 0387

BLMessinger@duanemorris.com
www.duanemorris.com

NOTICE: PURSUANT TO THE FAIR DEBT COLLECTION PRACTICES ACT, THE LAW FIRM OF DUANE MORRIS LLP IS DEEMED TO BE A DEBT COLLECTOR. ANY INFORMATION OBTAINED WILL BE USED FOR THAT PURPOSE. IF YOU HAVE PREVIOUSLY RECEIVED A DISCHARGE IN BANKRUPTCY WHICH DISCHARGED THIS DEBT, THIS CORRESPONDENCE IS NOT AND SHOULD NOT BE CONSTRUED TO BE AN ATTEMPT TO COLLECT A DEBT, BUT ONLY FOR ENFORCEMENT OF A LIEN AGAINST PROPERTY.

YOU MAY OPT OUT OF RECEIVING FURTHER EMAIL COMMUNICATIONS FROM DUANE MORRIS TO THIS EMAIL ADDRESS BY REPLYING WITH THE WORD "STOP" IN THE SUBJECT LINE.

From: Murphy, Edward J. (TAX) <Edward.J.Murphy@usdoj.gov>

Sent: Tuesday, November 29, 2022 11:27 AM

To: Messinger, Brett L. <BLMessinger@duanemorris.com>

Subject: Brickchurch

Hi, I will be representing the IRS at tomorrow's motion hearing and filing a response this afternoon. I received an email forward from the US Attorney's Office indicating that you had reached out.

Edward J. Murphy
U.S. Department of Justice, Tax Division
P.O. Box 55
Washington DC 20044
Office: (202) 307-6064
Cell: (202) 532-5129